

Franchise Tax Board

NO ANALYSIS REQUIRED

Author: Kelley Analyst: Jeani Brent Bill Number: SB 113
Related Bills: SB 200 (Stats. 1997, Ch. 609) Telephone: 845-3410 Amended Date: 03/08/1999
Attorney: Doug Bramhall Sponsor: _____

SUBJECT: Manufacturing Enhancement Area Employers Hiring credit

- ____ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☒ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ____ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ____ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ____ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- ☒ OTHER - See comments below.

COMMENTS:

This bill would make a technical correction to the definition of qualified disadvantaged individual by specifying that the references to expired federal programs include any successor programs.

The March 8, 1998, amendment removed the provisions that would have expanded the definition of qualified taxpayer to include taxpayers engaged in agricultural services as provided in SIC codes 0711 through 0783. In addition, the amendments partially corrected a typographical error that had been contained in existing law. However, the language in Revenue and Taxation Code Section 17053.47(h)(1) still is not technically correct. The department understands that further amendments will be made.

As amended, this bill no longer impacts the department's programs and operations or state income tax revenue.

Board Position:

____ S	____ NA	____ NP
____ SA	____ O	____ NAR
____ N	____ OUA	<input checked="" type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

Jeani Brent

3/19/1999